

**ORDINANCE NO. 2003-24 -CL**

**ESTABLISHING TIPPECANOE COUNTY MOTOR  
VEHICLE EXCISE TAX AND WHEEL TAX**

**WHEREAS**, Indiana Code 6-3.5-4 *et seq.* (the Excise Tax Act) authorizes the county council of any county to impose, by ordinance, an annual license excise surtax (the County Motor Vehicle Excise Surtax) at a rate of not less than 2% nor more than 10% or at a specific amount of at least \$7.50 and not more than \$25.00 on certain vehicles registered in the county; and

**WHEREAS**, Indiana Code 6-3.5-5 *et seq.* (the Wheel Tax Act) authorizes the county council of any county to impose by ordinance, an annual wheel tax (the Wheel Tax) at a rate of not less than \$5.00 nor more than \$40.00 on certain classifications of vehicles not exempted from the wheel tax and registered in the county; and

**WHEREAS**, the Excise Tax Act and the Wheel Tax Act (collectively, the Act) each require that the County Motor Vehicle Excise Surtax and the Wheel Tax be imposed concurrently; and

**WHEREAS**, Tippecanoe County (the County) and the municipalities within the County have experienced a decline in revenue necessary to support the safe, all-weather operation of the road and street system in the County; and

**WHEREAS**, the County Council of the County deems it necessary to now impose the County Motor Vehicle Excise Surtax and the Wheel Tax.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COUNCIL OF TIPPECANOE COUNTY, INDIANA THAT:**

1. Effective January 1, 2004, all passenger vehicles, motorcycles and trucks with a declared gross weight of less than 11,000 pounds registered in the County, shall be subject to an annual license excise surtax of \$20.00, all in accordance with the provisions of the Excise Tax Act. The County Treasurer shall deposit revenue received from the annual license excise surtax into a fund to be known as the Tippecanoe County Surtax Fund and

shall allocate and distribute the fund in accordance with the Act.

2. Effective January 1, 2004, the following classes of vehicles, registered in the County, shall be subject to an annual wheel tax as set forth below, in accordance with the provisions of the Wheel Tax Act. The County Treasurer shall deposit revenue received from the wheel tax into a fund to be known as the Tippecanoe County Wheel Tax Fund and shall allocate and distribute the fund in accordance with the Act.

**Vehicle Classification**

- (a) Buses
- (a) Recreation Vehicles
- (b) Semi Trailers
- (c) Tractors
- (d) Light Trailers
- (e) Heavy Trailers
- (f) Light Trucks (++)
- (g) Heavy Trucks (+)

**Annual Wheel Tax**

\$ 20.00  
\$ 20.00  
\$ 30.00  
\$ 40.00  
\$ 10.00  
\$ 20.00  
\$ 25.00  
\$ 40.00

3.

The definitions set forth in the Act shall apply to this Ordinance.

4. This Ordinance may be rescinded and the rates set forth herein may be decreased or increased only in accordance with the Act.

5. The County Auditor is hereby directed to send a copy of this Ordinance to the commissioner of the Bureau of Motor Vehicles as required by the Act.

This Ordinance shall be effective upon passage.

Presented to the County Council of Tippecanoe County, Indiana, and read in full for the first time, and approved this \_\_\_\_\_ day of \_\_\_\_\_, 2003, by the following vote:

VOTE

TIPPECANOE COUNTY COUNCIL

Connie Basham      \_\_\_

Connie Basham, President

Ronald L. Fruitt      \_\_\_

Ronald L. Fruitt, Vice President

Jeffrey Kessler      \_\_\_

Jeffrey Kessler

Jeffrey A. Kemper      \_\_\_

Jeffrey A. Kemper

Kathy Vernon      \_\_\_

Kathy Vernon

Betty J. Michael                      —                      Betty J. Michael

David S. Byers                      —                      David S. Byers

ATTEST:

Robert Plantenga, Tippecanoe County Auditor

Presented to the County Council of Tippecanoe County, Indiana, and read in full for the second time, and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2003, by the following vote:

VOTE                      TIPPECANOE COUNTY COUNCIL

Connie Basham                      —                      Connie Basham, President

Ronald L. Fruitt                      —                      Ronald L. Fruitt, Vice President

Jeffrey Kessler                      —                      Jeffrey Kessler

Jeffrey A. Kemper                      —                      Jeffrey A. Kemper

Kathy Vernon                      —                      Kathy Vernon

Betty J. Michael                      —                      Betty J. Michael

David S. Byers                      —                      David S. Byers

ATTEST:

Robert Plantenga, Tippecanoe County Auditor

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